NOTICE OF PUBLIC HEARING

OF THE

APPRAISAL REVIEW BOARD

FOR THE

SABINE COUNTY APPRAISAL DISTRICT, TEXAS

NOTICE OF PUBLIC MEETING OF THE APPRAISAL REVIEW BOARD

NOTICE IS HEREBY GIVEN THAT A PUBLIC MEETING OF THE APPRAISAL REVIEW BOARD OF THE SABINE COUNTY APPRAISAL DISTRICT WILL CONVENE AT

8:30 a.m. on THURSDAY, JUNE 23, 2022

IN THE OFFICE OF THE APPRAISAL DISTRICT

1910 WORTH ST. HEMMPHILL, TX

The board will hear and determine taxpayer and taxing unit appeals on all matter permitted.

TEX.PROPERTY TAX CODE 41.66

The Appraisal Review Board will be in session on other days.

Notice for which will be duly posted, until all timely filed appeals are heard and resolved.

This notice is given pursuant to the Open Meetings Act, Chapter 551 Government Code.

FILED FOR RECORD AT <u>9:50</u> O'CLOCK # M

JUN 14 2022

Clerk County Court, Sabine County
By Tolky Chedus DEPLITY

Tina Ford Chief Appraiser Sabine County

2022 Sabine County Appraisal Review Board Hearings June 23, 2022

Appraisal Review Board Members: Chairman Jerry Pickard Jr. Jesse and Michael L. Defee were administered the Oath of Office on Thursday June 23, 2022. ARB Chairman Jerry Pickard Jr., called the hearings to order at 8:30 am and the hearing proceeded as follows:

8:30am- Richard G Lyons- (Case 2022-00055- Account# R108711 Protest# 1762)

Mr. Lyons reason for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Lyons requested to have his property re-measured he also stated to the Board that his property should be valued at the same amount as other property owners. Chief Appraisal Tina Ford advised Mr. Lyons that she would send someone out to re-measure his structures, Tina stated to the board that if there were any changes in the measurement, she would make the necessary changes. ARB Member, Jesse Watson rescued himself from this protest. ARB Chairman, Jerry Pickard Jr. motion to have the Appraisal District go out and re-measure the structure and to leave the class as the Appraisal District stand. ARB Member, Michael Defee second the motion. The motion carried.

Board Decision: Account number R# 108711- Reduced value from \$318,630-\$270,620.5

9:30am- Larry Dale and Brenda a Whitehead- (Case 2022-00098 - Account# R34141) Protest# 1822)

Mr. Whitehead reason for protest is the homestead exemption. Mrs. Whitehead stated to the board that she didn't understand why her homestead exemption changed. Chief appraisal Tina Ford explained to the whiteheads that in 2018 their home exemption wasn't changed, and their land changed because land was based on sales; she also explained that their county taxes and school tax was frozen and the only taxes they were paying was their hospital taxes. She also explained to them that the Homestead Saving Law means that your value cannot increase more than 10% per year until it reaches the total market value. ARB Member, Jesse Watson motion to allow the Appraisal District value to stand. ARB chairman Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account# R34141- No value change

9:15am- Oscar Dawyne Bragg (Case number 2022 -00053 Protest # 1757)

Mr. Bragg reason to protest is that the road was bad, and it was affecting his value. Mr. Bragg spoke with the Chief Appraisal Tina Ford and told her that the roads were bad and that his neighbor had the county road blocked, Tina advised Mr. Bragg that he would need to speak with the County Judge or go to Commissioners Court, because she didn't have anything to do with the issues, he was protesting. ARB Member, Jesse Watson stated in lack of evidence and the change in property value to the updated schedule, he understands the issues, but they are not issues that will affect the Appraised value that we have today. ARB Member, Jesse Watson, motion to accept the Appraisal District value to stand. ARB Chairman Jerry Pickard Jr. second the motion. The motion carried. **Board decision: Account# R234191- No change in value.**

10:00am- Donald F. Martha Haney (Case# 2022 -00059 Account# R6012171 & Protest# 1766 Account# R109151)

Mr. Haney reason for protest is the value is over market value/value unequal when compared with others. He is protesting the value of his brick home and a building that the roof had fallen in. Chief Appraisal Tina Ford explain to Mr. Haney that in 2019 he came in about issues with his home, and the Chief Appraiser at that time, put on a functional for some short-term repairs that had issues, he needed to take dated pictures and bring them to her. Mr. Haney said he had issues

with his roof it needs to be replaced, he said you can tell that a storm came through. Tina advised Mr. Haney that the Appraiser that went out said the house doesn't appear to be updated, since last appraisal, but she would remove the functional and correct the depreciation based on age. Tina told Mr. Haney that if he has any functions inside the house, she wouldn't know about it, because of security reasons we don't go inside the homes. ARB member Jesse Watson asked Mr. Haney if the house had central air and heat, he said he has central duct throughout the house but not central heat. Mr. Haney said the only heating in his home is a wood burning stove.

ARB member Jesse Watson asked the Chief Appraiser about the function that was placed on the home. Tina explained to the board that apparently, he had talked to Sandra when she reappraised at that time was the appraiser. Mr. Haney showed her some short-tern issues that is called curable problems, we do that for 2 years we give them time to make the repairs. Tina told Mr. Haney that he should have called her and if he could have provided her with evidence prior to coming in to the hearing that she could have helped him. Tina told Mr. Haney that she is always happy to work with him. She told him that he needed dated pictures with the date on it to show what issues he had. Tina told Mr. Haney that she was the Chief Appraiser she told him she will give him her business card and that if a storm came and tore down his shed let her know, she would send somebody out to verify it for him. Tina told Mr. Haney that she was here to help the tax payers the best she could.

ARB member Jesse Watson asked Chief Appraiser were there any other exemptions, said only if he was a Disable Veteran and Mr. said that he wasn't. Jessie explained to Mr. Haney about the change in the value in the market structure value from last year to this year was showing an increase because of the function. Tina explained the what happen was it was appraised and set at market value then they brought in their issues then we put in a function that allow them a discount for their issues and then it overrode for 2 years and his went for 3 years. They have to come back and present new evidence in order for me to give them a functional. Mr. Haney asked how did they come up with \$105,000 increase on the home. Tina explained that he was actually appraised at \$225,510 back in 2019 because he had problems and when he came in and talked to her about it, it went down. ARB member Jesse Watson explained to Mr. Haney about the function on his home he said it was like a discount they can put it on the home but it doesn't stay on forever. They put a discount on the home for 3 years and it was taken off so they didn't revalue the home at a higher value they just removed the discount. ARB member Jesse Watson said they may be able to put the discount back on the home for him. Tina said it was 40 percent discounted.

ARB Chairman Jerry Pickard Jr. asked Chief Appraiser was there something that she could work on to help Mr. Haney, Tina said she would be happy to before she certifies the Roll, because once she certifies the Roll, she can't make any changes for 2023 year. Tina told Mr. Haney that she certifies around the first week of July. She told Mr. Haney to take pictures of the inside of the home. Mr. Haney ask Tina could he take pictures with his phone and send them to her phone, Tina told him he could text them to her phone, because she doesn't use her private phone at work. Tina told Mr. Haney that he can take the pictures and come back by the office and she would help him email them to her email. Mr. Haney wasn't sure he could, he said he had some pictures but not of the house. Tina told him she needed the pictures of the problems that was inside his house, she put her email address on his phone and gave him her business card. Tina told him to bring the pictures and she will put them problems on for 2 years and hopefully they were well in 2 years where they could move back here and put the homestead back on their house. Tina told Mr. Haney that if in 2 years they don't move back and he still has them problems, they needed to come back to her instead of going to the board. ARB member Jesse Watson explained to Mr. Haney they will still send him a letter letting him know their decision. All that needed to be done is let The Chief Appraiser take care of him. Jesse Watson said in light of the evidence and what was discussed, Jesse Watson motioned to allow the appraisal district value to stand. ARB Chairman Jerry Pickard Jr. second the motion. The motion carried.

Board decision: Account# R6012171- No change in value.

10:00am- Timothy Thomas & Brenda Myers Achee Sr. (Case number 2022-00069 Account#R231961 Protest # 1777)

Mr. Achee reason for protest is incorrect appraised (market) value and unequal compared with other properties. Mr. Achee stated to the board that some of the property owner's property value was less than his. Chief Appraiser Tina Ford explain to Mr. Achee, that land schedule was set 3 years ago, and his property was incorrectly priced during prior years. Mr. Achee said he had to put a dam across his property to keep the water out and it took about a quarter of an acre of his property. ARB Member, Jesse Watson. motion to put a curable function with 20% reduction on his property. ARB Member, Michael Defee second. The motion carried.

Board decision: Account# R231961- Reduced the value from \$36,630-\$29,530.

10:45am- Darrell D & Mary Mouton ((Case number 2022 -00070 Account#R105591 Protest # 1778 & Account# R109151 Protest#1779)

Mr. Mouton protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Mouton wanted to know why his home was changed from a class 2 to a class 3. Mr. Mouton stated that he didn't live there it was his 1-bedroom camp house, he stated that termites have damaged his camp. Chief Appraisal Tina Ford stated to the board that Mr. Mouton structure was changed from a 2 to a 3 because the schedule changed and the cost to build the market value made everything to become more expensive. Mrs. explained that a class -3 is an average structure, and a class-2 is non-livable structure that people don't live in. Mr. Mouton advised the ARB that he was okay with the value on the mobile home. ARB Chairman Member, Jerry Pickard Jr. motion to raise the depreciation from 20% to 30% on the structure. ARB Member, Jess Watson second the motion. The motion carried.

Board decision: Account#R105591- Reduced the value from \$63,180-\$55,580, Account#R1091512- No change in value.

11:00am Don W Strong (Case#2022-00035 Protest#1713- Account#P6031828)

Mr. Strong protested the value of his Mobile Home. Mr. Strong stated to the board that his value increased by \$8,820; he also stated that his neighbors doesn't clean-up around their property and because of that he couldn't sell his property. Chief Appraiser Tina Ford explained to the ARB that Mr. Strong mobile home was never put on ant it was less than the NADA and the mobile homes doesn't depreciates. ARB Chairman Jerry Pickard J. state that due to lack of evidence he motioned to accept the Appraisal District value. ARB Member, Michael Defee second the motion. The motion carried.

Board decision: Account#P6031828- No change in value.

11:00am- Leslie W & Christina Leach (Case number 2022 -00062 - Account# R98811) Protest# 1769

Mr. Leach protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Leach measurements was corrected and changed building class on screened porch 1/2 wall to wooden deck. ARB Member, Jesse Watson. motion to let the Appraiser District value stand other than to make the changes to the dimension. ARB Chairman Jerry Pickard Jr. second the motion. The motion carried.

Board decision: Account# R98811- Reduced the value from \$301,480- \$282,230 11:30am- Don Tate (Case number 2022 -00064- Account# R62491 Protest# 1771)

Mr. Tate protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Tate stated to the board that his taxes went up from 15% to 19% overall. Chief Tina Ford explained to Mr. Tate that his County and School is frozen, and he was being taxed by

the City of Pineland and the Hospital and they don't freeze your taxes. ARB Member Jesse Watson motion to accept the Appraisal District standings. ARB Chairman Jerry Pickard Jr. second the motion. The motion carried.

Board decision: Account# R62491- Reduced the value from \$234,630-\$223,960.

11:45am- James E & Cynthia Dotson (Case# 2022 -00085- Account# R154061 Protest# 1796)

Mr. Dotson protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Dotson stated to the ARB due to the hurricane he had trees to fall on his home and he had to repair the roof and that was the only thing that he had done to his property; he said his shed was leaking. ARB Member, Jesse Watson. motion RB Member, Jesse Watson. Motion to depreciate Mr. Dotson structure 24% and other buildings 40%. ARB Chairman Jerry Pickard Jr. second the motion. The motion carried.

Board decision: Account# R154061- The value reduced from \$247,080-\$234,420.

1:30pm- Stephen & Donna M. Mason- (Case 2022-00066 Protest# 1773-Account R219111)

Mr. Mason reason for protest was his homestead savings. Chief Appraisal Tina Ford explained the homestead savings to Mr. Mason, and told him that his school taxes were frozen in 2018, and the county in 2019 and the only taxes that change was the hospital tax. Tina offered to combine Mr. Mason property onto his homestead so he could have one bill It would increase his market but not your taxable Mr. Mason agreed with Mrs. Ford to make the changes. ARB Member, Jesse Watson motion to accept the Appraisal District value stand. ARB Member, Michal Defee second the motion. The motion carried.

Board Decision: Account R219111- The value increased from \$383,820-\$432,350.

2:45pm- Jacqueline & Daniel J LeBeouf - (Case# 2022-00073 Protest# 1782-Account# R108401)

Mr. LeBeouf reasons for protest was incorrect appraised (market) value and unequal compared with other properties. LeBeouf state to the board that he purchased his home November 2021 and the value went up from \$207,705 to \$265,520. Mr. LeBeouf advised that the bricks all around his home was cracked, his fireplace was crack and due to those issues, he don't think the value of his home should be that much. Mr. LeBeouf also stated that between 2021-2022 his land went from \$49,000-\$50,000 he said his neighbor has about the same number of acres and their value was less and his land. Chief Appraisal Tina Ford offered to lower Mr. LeBeouf land to \$36,000 to match his neighbor after one year everyone in the neighborhood will be set at market value. Tina agreed to change the value of the land from \$105,000 to \$7,200 CPU. ARB Member, Jesse Watson motion to change the class on the house from a BV5 to a BV4 and change the depreciation to 19% and change the land value to 72% that was proposed by the Chief Appraisal. ARB Chairman Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account# R108401- Reduced the value from \$323,600-\$305,350.

3:00pm-Tinnie & Cynthia Ann Gillard (Case# 2022-00074 Protest# 1783 - Account#R152921)

Mr. Gillard reasons for protest was incorrect appraised (market) value and unequal compared with other properties. Mr. Gillard stated to the ARB that the value of his home went up 91% raised to over \$38,000. Chief Appraisal Tina Ford offered to reduce the class of the Mobile Home to 50. ARB Member Jesse Watson motion to change the class to the Appraisal District offer. ARB Chairman Jerry Pickard Jr. second the motion. The motion carried.

Board Decision: Account# R152921- Reduced the value from \$155,880-\$139,330.

3:00pm-Thomas F & Sandra M Jenkins (Case# 2022-00075 Protest# 1784 Account#R242391)

Mrs. Jenkins reasons for protest was incorrect appraised (market) value and unequal compared with other properties. Mrs. Jenkins request to the ARB to lower the valuation of their property. She asked the ARB to lower it to \$74,700 or to the average of the 5 comparable that she produced for \$69,800. Chief Appraiser Tina Ford explained to Mrs. Jenkins that the land was changed it as to be equal and uniform among the subdivision. Everybody is at the same as you actually Eunice Vee, they are at 133 CPU and that she was at 132 CPU Mr. Chambers 132 CPU, Jay and Pam are at 132 CPU, The Smiths are at 132 CPU the one's that connects to you are Joshua & Benton are at 132 CPU. Tina offered to lower the value to \$75,000 for 2022 for what she paid for it, but in 2023 it has to be put back the same as others. ARB Member Jesse Watson motion to accept the Appraisal District value. ARB Chairman, Jerry Pickard Jr. second the motion. The motion carried. Board decision: Account#R242391- Reduced the value from \$123,260-\$75,000.

This concluded the Appraisal Review Board hearing for June 23, 2022. ARB Chairman Jerry Pickard Jr. motion to adjourned at 3:00pm ARB Member Jesse Watson second and the meeting was adjourned.

Jerry Pickard Jr. – Chairman

Prepared by Yvette Holman